

# Texas Public School Finance

Layers of Knowledge Series

An Equity Center Presentation

**SF 13: State & Local Shares of  
Tier 1**



# Sample ISD Tier 1 Allotments

Tier 1 Funding Categories	Allotments
Regular Program Allotment	2,600,000
Special Education Allotment	155,980
Career and Technology Allotment	125,674
Gifted & Talented Allotment	11,512
Compensatory Education Allotment	121,190
Bilingual Education Allotment	5,402
Public Education Grant	0
New Instructional Facility Allotment	0
Transportation Allotment	45,242
High School Allotment	35,000
<b>Total Cost of Tier 1</b>	<b>3,100,000</b>

# Calculating the Tier 1 Local Share (Local Fund Assignment)

- Assumptions
  - Compressed Tax Rate = **\$1.00**
  - Prior Year's Adjusted State Certified Property Value = **\$200,000,000**

# Calculating the Tier 1 Local Share (Local Fund Assignment)

(Prior Year Values ÷ \$100) x CTR

(\$200,000,000 ÷ \$100) x \$1.00

2,000,000 x \$1.00

\$2,000,000 Local Fund Assignment

## Calculating the State's Share of Tier 1

Tier 1 Total Cost – Local Share = State Share

\$3,100,000 – \$2,000,000 = \$1,100,000

# Calculating the Tier 1 Local Share (Local Fund Assignment)

- Assumptions
  - Compressed Tax Rate = **\$1.00**
  - Prior Year's Adjusted State Certified Property Value = **\$300,000,000**

# Calculating the Tier 1 Local Share (Local Fund Assignment)

(Prior Year Values ÷ \$100) x CTR

(\$300,000,000 ÷ \$100) x \$1.00

3,000,000 x \$1.00

**\$3,000,000** Local Fund Assignment

## Calculating the State's Share of Tier 1

Tier 1 Total Cost – Local Share = State Share

\$3,100,000 – \$3,000,000 = \$100,000



# Calculating the Tier 1 Local Share (Local Fund Assignment)

- Assumptions
  - Compressed Tax Rate = **\$1.00**
  - Prior Year's Adjusted State Certified Property Value = **\$400,000,000**

# Calculating the Tier 1 Local Share (Local Fund Assignment)

(Prior Year Values ÷ \$100) x CTR

(\$400,000,000 ÷ \$100) x \$1.00

4,000,000 x \$1.00

\$4,000,000 Local Fund Assignment

# Calculating the State's Share of Tier 1

Tier 1 Total Cost – Local Share = State Share

\$3,100,000 – \$4,000,000 = (\$900,000)

But, State Tier 1 funding is never less than the sum of:

*ASF Per Capita (assume \$100,000)*

*+ NIFA (\$0)*

*+ High School Allotment (\$35,000)*

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*= \$135,000 (minimum state funding for Tier 1 for Sample ISD)*



# Equity Center

Standing Up for Texas Taxpayers and Children